

## REPORT OF THE COMMITTEE ON FINANCE

### PUBLIC HEARING

**December 12, 2007**

The Honorable,  
The Board of Commissioners of Cook County

### ATTENDANCE

Present: Chairman Daley, Vice Chairman Sims, Commissioners Beavers, Butler, Claypool, Collins, Gorman, Goslin, Maldonado, Moreno, Murphy, Peraica, Quigley, Schneider, Silvestri, Steele and Suffredin (17)

Absent: None (0)

Also Present: Donna L. Dunnings - Chief Financial Officer, Bureau of Finance; Jarese Wilson - Director, Department of Budget and Management Services; Patrick T. Driscoll, Jr. – Deputy State's Attorney, Chief, Civil Actions Bureau; Michael Prinzi - Assistant State's Attorney, Division Chief, Transactions, Municipal Litigation and Real Estate Taxation Division, State's Attorney's Office

Court Reporter: Anthony W. Lisanti, C.S.R.

Ladies and Gentlemen:

Your Committee on Finance of the Board of Commissioners of Cook County met pursuant to notice for a public hearing on Wednesday, December 12, 2007 at the hour of 10:00 A.M. in the Board Room, Room 569, County Building, 118 North Clark Street, Chicago, Illinois.

Chairman Daley noted that each member has received a memorandum from Commissioner Beavers as well as Commissioner Maldonado in reference to their proposed revenue ordinances. In addition, the members have received opinions from the State's Attorney's Office regarding the proposed ordinances and amendments thereto.

Your Committee has considered the following items and upon adoption of this report, the recommendations are as follows:

289098 COOK COUNTY NATURAL GAS USE TAX ORDINANCE (PROPOSED ORDINANCE). Submitting a Proposed Ordinance sponsored by William M. Beavers, County Commissioner.

The following is a synopsis of the Proposed Ordinance:

### PROPOSED ORDINANCE

### **COOK COUNTY NATURAL GAS USE TAX ORDINANCE**

**WHEREAS**, the County of Cook, Illinois finds that alternative and new sources of revenue are required to fund the operations and services of the County of Cook, Illinois.

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**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF COOK COUNTY, ILLINOIS AS FOLLOWS:**

**SECTION 1. TITLE**

This Ordinance shall be known and may be cited as the "Cook County Natural Gas Use Tax Ordinance." This tax herein imposed is in addition to all other taxes imposed by the County of Cook, the State of Illinois, city or any municipal corporation or political subdivision thereof.

**SECTION 2. DEFINITIONS**

**SECTION 3. TAX IMPOSED**

**SECTION 4. COLLECTION OF TAX**

**SECTION 5. RESALES**

**SECTION 6. BOOKS AND RECORDS**

**SECTION 7. RULES AND REGULATIONS**

**SECTION 8. APPLICATION OF UNIFORM REVENUE PROCEDURES ORDINANCE**

**SECTION 9. SEVERABILITY**

**SECTION 10. EFFECTIVE DATE**

This Ordinance shall be effective upon its passage.

\*Referred to the Committee on Finance on 9/6/07.

Commissioner Beavers, seconded by Commissioner Butler, moved to accept the Substitute Ordinance for Communication Number 289098. The motion carried.

**PROPOSED SUBSTITUTE ORDINANCE  
(COMMUNICATION NUMBER 289098)**

**Sponsored by**

**THE HONORABLE WILLIAM M. BEAVERS, COUNTY COMMISSIONER**

**COOK COUNTY NATURAL GAS USE TAX ORDINANCE**

**WHEREAS**, the County of Cook, Illinois is a home rule unit of local government pursuant to Article VII, Section 6(a) of the Illinois Constitution of 1970; and,

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**WHEREAS**, by virtue of its home rule unit status, the County of Cook, Illinois is authorized to exercise any power and perform any function pertaining to its government and affairs, including the power to tax, except as constitutionally limited or denied by the Illinois General Assembly; and,

**WHEREAS**, the County of Cook, Illinois finds that alternative and new sources of revenue are required to fund the operations and services of the County of Cook, Illinois.

**NOW, THEREFORE, BE IT ORDAINED**, by the Cook County Board of Commissioners, that Chapter 74 Taxation, Article XVI, Sections 74-640 through 74-648 of the Cook County Code is hereby enacted as follows:

**Sec. 74-640. Title.**

This Ordinance shall be known and may be cited as the "Cook County Natural Gas Use Tax Ordinance." This tax herein imposed is in addition to all other taxes imposed by the County of Cook, the State of Illinois, city or any municipal corporation or political subdivision thereof.

**Sec. 74-641. Definitions.**

For purposes of this Ordinance, whenever any of the following words or terms is used herein they shall have the meaning or construction ascribed to them in this section:

*County* means the County of Cook, a body politic and corporate of Illinois.

*Bureau* means the Cook County Bureau of Finance.

*Department* means the Department of Revenue within the Cook County Bureau of Finance.

*Director* means the Director of the Department of Revenue, or his duly authorized representative.

*Ordinance* means this "Cook County Natural Gas Use Tax Ordinance."

*Person* means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture or joint venturer, corporation, limited liability company, municipal corporation or political subdivision of this state, or a receiver, trustee, conservator or other representative appointed by order of any court.

*Public Utility* means a Public Utility as defined in Section 5/3-105 of the Public Utilities Act.

*Public Utilities Act* means the Public Utilities Act, as amended, Illinois Compiled Statutes, Chapter 220, Section 5/1-101, et seq.

*Retail Purchaser* means any Person who purchases natural gas in a sale at retail.

*Retailer* means any Person engaged in the business of making sales of natural gas at retail. A Person who does not hold himself out as being engaged in the business of selling natural gas at retail and who makes only isolated or occasional sales of natural gas is not a "Retailer" within the meaning of this Ordinance. A Person who is engaged in the business of selling natural gas to others and who in connection with such business sells the natural gas to a purchaser for such purchaser's use and not for

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the purpose of resale is a Retailer engaged in the business of selling natural gas at retail under this Ordinance.

*Sale at Retail* means any sale by a Retailer of natural gas to a Person for use or consumption, and not for resale. For this purpose, the term "Retailer" means any Person engaged in the business of delivering, distributing, supplying, furnishing or selling natural gas.

**Sec. 74-642. Tax imposed.**

(a) Except as otherwise provided by this Ordinance, a tax is imposed on the privilege of using or consuming, within the corporate limits of the County, natural gas which is purchased in a Sale at Retail. The tax shall be at the rate of 5.2 cents per therm.

(b) The ultimate incidence of and liability for payment on the tax is upon the Retail Purchaser, and nothing in this Ordinance shall be construed to impose a tax on the occupation of distributing, supplying, furnishing, selling or transporting natural gas.

(c) The Retail Purchaser shall pay the tax, measured by therms of gas delivered to the Retail Purchaser's premises, by making payment to either:

(1) The Public Utility designated to collect the tax pursuant to this Section of the Ordinance on or before the payment due date of the Public Utility's bill first reflecting the tax; or,

(2) Directly to the Department on or before the fifteenth day of the second month following the month in which the gas is delivered to the Retail Purchaser if no Public Utility has been designated to collect the tax pursuant to this Section of the Ordinance or if the gas is delivered by a Person other than a Public Utility so designated.

(d) The tax shall not apply to the use or consumption of gas by:

(1) A governmental body;

(2) A Person purchasing the gas for use in operating or propelling a vehicle; or,

(3) A Public Utility engaged in the business of distributing natural gas.

(e) To prevent multiple taxation, a Retail Purchaser who is properly subject to the County's Retailer's Occupation Tax, whether the County's Retailer's Occupation Tax is imposed upon the Retail Purchaser or the Retailer and separately charged to the Retail Purchaser by the Retailer, shall be exempt and not subject to the use tax imposed herein.

(f) A Person who purchases gas for resale and therefore does not pay the tax imposed by this Ordinance with respect to the use or consumption of the gas, but who later uses or consumes part or all of the gas, shall pay the tax directly to the Department on or before the fifteenth day of the second month following the month in which the gas is used or consumed.

(g) Nothing in this Ordinance shall be construed to impose a tax upon any Person, business or activity which, under the Constitutions of the United States or the State of Illinois, may not be made the subject of taxation by the County.

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(h) The tax shall apply to natural gas for which the delivery to the customer is billed by a Public Utility on or after January 1, 2008.

(i) Consumer Price Index Adjustments To Tax Imposed

(1) The tax herein imposed shall be adjusted annually by the Director of the Department, according to the Consumer Price Index and CPI Adjustment Formula set forth below, commencing on January 1, 2009 so as to allow the County's tax revenues to simultaneously increase as the cost and expense of operations and services also increase due to inflation.

(2) For purposes of this Section 74-642 (i), whenever any of the following words or terms is used herein they shall have the meaning or construction ascribed to them in this section:

*Base Consumer Price Index* shall mean the Consumer Price Index for the month of January, 2008.

*Base CPI Amount* shall mean the initial tax rate, this "Base CPI Amount" may also be referred to as the "Base Tax."

*Base Tax* see "Base CPI Amount."

*Consumer Price Index* or *CPI* shall mean the Consumer Price Index for All Urban Consumers, All Items (base index year 1982-84=100) published by the United States Department of Labor, as amended from time to time; provided that if this index no longer exists, the Department shall prescribe the use of a comparable, substitute index.

*CPI* see "Consumer Price Index."

*CPI Adjustment* shall mean the increase to the Base CPI Amount.

(3) The tax herein imposed shall be adjusted annually by the Director of the Department according to the CPI Adjustment Formula, as follows:

The CPI Adjustment shall equal the product of:

a. The Base CPI Amount multiplied by

b. A fraction

i. Whose numerator is the amount by which

A. The Consumer Price Index for the month of January in the applicable calendar year exceeds

B. The Base Consumer Price Index and

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ii. Whose denominator is the Base Consumer Price Index

The CPI Adjustment Formula is set forth in the following equation:

$$\text{CPI Adjustment} = \text{Base CPI Amount} \times \frac{\text{CPI for month of Jan. of current calendar year} - \text{Base Consumer Price Index}}{\text{Base Consumer Price Index}}$$

**Sec. 74-643. Collection of tax.**

(a) The Director is authorized to enter into a contract for collection of the tax imposed by this Ordinance with any Public Utility providing natural gas service in the County and with any reseller of natural gas providing natural gas service in the County. The contract shall include and substantially conform to the following provisions:

(1) The Public Utility or reseller will collect the tax with respect to gas delivered by it to its customers as an independent contractor;

(2) The Public Utility or reseller will remit collected taxes to the Department no more often than once each month;

(3) The Public Utility or reseller may charge its customers, other than customers who are exempt from payment of this County Natural Gas Use Tax, an additional charge equal to the sum of 3% of this County Natural Gas Use Tax to cover costs of keeping records, billing customers, preparing and filing returns, remitting the tax and supplying data to the County upon request. Such additional charge shall be shown separately on the utility bill to each customer;

(4) The Public Utility or reseller will treat partial payments received from a customer as payments made pro rata for each item or charge billed to the customer, including the tax by this Ordinance;

(5) The obligation of the Public Utility or reseller to collect and remit the tax shall not apply to natural gas delivered and billed by the Public Utility or reseller prior to a date three months subsequent to the execution of a contract for the collection of the tax herein imposed;

(6) The Public Utility or reseller shall not be liable to the County for any tax not actually collected from a Retail Purchaser; and,

(7) Such additional terms as the parties may agree upon.

(b) A Public Utility designated to collect the tax imposed by this Ordinance from its customers shall bill each customer for the tax on all gas delivered to the customer unless:

(1) The customer's use or consumption is exempt from the tax herein imposed pursuant to Sections 74-642 (d). and 74-642 (e) hereinabove;

(2) The Public Utility has received a written certificate issued by the County authorizing the Public Utility not to collect the tax herein imposed on deliveries to the customer.

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**Sec. 74-644. Resales.**

(a) If a Person who receives natural gas in the County claims to be a reseller of natural gas, that Person shall apply to the Department for a Resale Number. The applicant shall state facts showing why it is not liable for the tax imposed by this Ordinance on any purchases of natural gas and shall furnish such additional information as the Department may reasonably require. The County may contract with such Persons to agree to collect the tax herein imposed from its customers.

(b) Upon approval of the application, the Department shall assign a Resale Number to the applicant and shall certify the number to the applicant.

(c) The Department may cancel the Resale Number of any Person if the Person fails to pay any tax payable herein for natural gas used or consumed by the Person, or if the number:

- (1) was obtained through misrepresentation,
- (2) is used to originate or receive natural gas tax-free when such natural gas is not for resale, or
- (3) is no longer necessary because the Person has discontinued engaging in resales.

(d) Receiving natural gas in the County shall not be made tax-free on the ground of being a sale for resale unless the Person has an active Resale Number issued by the Department and furnishes that number to the Retailer in connection with certifying to the Retailer that a sale is nontaxable as a sale for resale.

**Sec. 74-645. Books and records.**

(a) Every taxpayer shall keep accurate books and records, including original source documents and books of entry, denoting the activities or transactions that gave rise, or may have given rise, to any tax liability or exemption under this Ordinance. All such books and records shall be kept in the English language and, at all times during business hours of the day, shall be subject to and available for inspection by the Department.

(b) Every Person that delivers customer-owned gas within the corporate limits of the County shall, upon request, furnish to the Department the names and addresses of recipients of natural gas, and the quantity of therms delivered to said recipients.

**Sec. 74-646. Rules and regulations.**

The Director is authorized to adopt, promulgate and enforce reasonable rules and regulations pertaining to the administration and enforcement of this Ordinance.

**Sec. 74-647. Application of Uniform Revenue Procedures Ordinance.**

(a) Whenever not inconsistent with the provisions of this Ordinance, the provisions of the Cook County Uniform Penalties, Interest and Procedures Ordinance, as amended from time to time and found at Chapter 34, Article III of the Cook County Code of Ordinances, shall apply to and supplement this Ordinance.

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(b) For purposes of the tax imposed pursuant to this ordinance:

- (1) A Public Utility or reseller collecting the tax pursuant to Section 74-643 of this Ordinance shall not be a "tax collector" within the meaning of the Cook County Uniform Penalties, Interest and Procedures Ordinance; and,
- (2) A taxpayer who pays the tax to a Public Utility or reseller designated to collect the tax pursuant to Section 74-642 of this Ordinance shall be deemed to have paid the tax "directly to the Department" within the meaning of Section 34-72 of the Cook County Uniform Penalties, Interest and Procedures Ordinance (which authorizes a taxpayer who has paid a tax in error to claim a credit or refund).

(c) A taxpayer who is late in paying the tax imposed by this Ordinance, regardless of whether the tax is paid directly to the Department or the Public Utility or reseller, shall be subject to the late payment penalty and interest provisions imposed by Section 34-81 of the Cook County Uniform Penalties, Interest and Procedures Ordinance.

(d) The Department shall be responsible for billing and collecting any penalty or interest imposed under the Cook County Uniform Penalties, Interest and Procedures Ordinance.

**Sec. 74-648. Severability.**

If any provision of this Ordinance, or application thereof to any Person or circumstances, is held unconstitutional or otherwise invalid, such invalidity shall not affect any other provision or application of this Ordinance which can be given effect without the invalid application of this Ordinance; such unconstitutional or otherwise invalid provision is severable, unless otherwise provided by this Ordinance. In particular, but without limitation, each provision creating an exception to or an exemption or exclusion from the imposition of the tax is severable.

**Effective date:** This ordinance shall be effective upon its passage.

**Commissioner Maldonado moved the approval of an amendment to exempt senior citizens to the Proposed Substitute Ordinance (Communication Number 289098). The motion died for lack of a second.**

Commissioner Peraica asked Michael Prinzi, Assistant State's Attorney and Division Chief of the Transactions, Municipal Litigation and Real Estate Taxation Division of the State's Attorney's Office, to address the issue of the constitutionality of the proposed substitute ordinances (Communication Numbers 289098 and 289099) sponsored by Commissioner Beavers.

Mr. Prinzi responded that based upon their review, it was believed that the Board's authority to pass these ordinances was well grounded under Home Rule authority established by the 1970 Constitution, and under the Counties Code. He added that a position had been prepared by the Office of the State's Attorney in writing, and that he would get back to Commissioner Peraica on that point.

**Commissioner Beavers, seconded by Vice Chairman Sims, moved that the Substitute Ordinance (Communication Number 289098) be approved and adopted. Commissioner Peraica called for a Roll Call, the vote of yeas and nays being as follows:**

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**ROLL CALL ON MOTION TO APPROVE THE  
SUBSTITUTE ORDINANCE (COMMUNICATION NUMBER 289098)**

Yeas: Commissioners Beavers and Butler (2)

Nays: Commissioners Claypool, Gorman, Goslin, Maldonado, Moreno, Murphy, Peraica, Quigley, Schneider, Silvestri, Vice Chairman Sims, Steele, Suffredin and Chairman Daley (14)

Absent: Commissioner Collins (1)

**The motion to approve the Substitute Ordinance (Communication Number 289098) FAILED.**

289099 COOK COUNTY ELECTRICITY USE TAX ORDINANCE (PROPOSED ORDINANCE). Submitting a Proposed Ordinance sponsored by William M. Beavers, County Commissioner.

The following is a synopsis of the Proposed Ordinance:

**PROPOSED ORDINANCE**

**COOK COUNTY ELECTRICITY USE TAX ORDINANCE**

**WHEREAS**, the County of Cook, Illinois finds that alternative and new sources of revenue are required to fund the operations and services of the County of Cook, Illinois.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF COOK COUNTY, ILLINOIS AS FOLLOWS:**

**SECTION 1. TITLE**

This Ordinance shall be known and may be cited as the "Cook County Electricity Use Tax Ordinance". The tax herein imposed is in addition to all other taxes imposed by the County of Cook, the state of Illinois, the city or any municipal corporation or political subdivision thereof.

**SECTION 2. DEFINITIONS**

**SECTION 3. TAX IMPOSED**

**SECTION 4. COLLECTION OF TAX**

**SECTION 5. RESALES**

**SECTION 6. BOOKS AND RECORDS**

**SECTION 7. RULES AND REGULATIONS**

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**SECTION 8. APPLICATION OF UNIFORM REVENUE PROCEDURES ORDINANCE**

**SECTION 9. SEVERABILITY**

**SECTION 10. EFFECTIVE DATE**

This Ordinance shall be effective upon its passage.

\*Referred to the Committee on Finance on 9/6/07.

**Commissioner Beavers, seconded by Commissioner Butler, moved to accept the Substitute Ordinance for Communication Number 289099. The motion carried.**

**PROPOSED SUBSTITUTE ORDINANCE  
(COMMUNICATION NUMBER 289099)**

**Sponsored by**

**THE HONORABLE WILLIAM M. BEAVERS, COUNTY COMMISSIONER**

**COOK COUNTY ELECTRICITY USE TAX ORDINANCE**

**WHEREAS**, the County of Cook, Illinois is a home rule unit of local government pursuant to Article VII, Section 6(a) of the Illinois Constitution of 1970; and,

**WHEREAS**, by virtue of its home rule unit status, the County of Cook, Illinois is authorized to exercise any power and perform any function pertaining to its government and affairs, including the power to tax, except as constitutionally limited or denied by the Illinois General Assembly; and,

**WHEREAS**, the County of Cook, Illinois finds that alternative and new sources of revenue are required to fund the operations and services of the County of Cook, Illinois.

**NOW, THEREFORE, BE IT ORDAINED**, by the Cook County Board of Commissioners, that Chapter 74 Taxation, Article XV, Sections 74-600 through 74-608 of the Cook County Code is hereby enacted as follows:

**Sec. 74-600. Title.**

This Ordinance shall be known and may be cited as the "Cook County Electricity Use Tax Ordinance". The tax herein imposed is in addition to all other taxes imposed by the County of Cook, the State of Illinois, the city or any municipal corporation or political subdivision thereof.

**Sec. 74-601. Definitions.**

For purposes of this Ordinance, whenever any of the following words or terms is used herein they shall have the meaning or construction ascribed to them in this section:

*County* means the County of Cook, a body politic and corporate of Illinois.

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*Bureau* means the Cook County Bureau of Finance.

*Department* means the Department of Revenue within the Cook County Bureau of Finance.

*Director* means the Director of the Department of Revenue, or his duly authorized representative.

*Ordinance* means this "Cook County Electricity Use Tax Ordinance."

*Person* means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure or joint venturer, corporation, limited liability company, municipal corporation, the state or any of its political subdivisions, any state university created by statute, or a receiver, trustee, conservator or other representative appointed by order of any court.

*Public Utility* means a Public Utility as defined in Section 5/3-105 of the Public Utilities Act.

*Public Utilities Act* means the Public Utilities Act, as amended, Illinois Compiled Statutes, Chapter 220, Section 5/1-101, et seq.

*Retailer* means any Person engaged in the business of making sales of electricity at retail. A Person who does not hold himself out as being engaged in the business of selling electricity at retail and who makes only isolated or occasional sales of electricity is not a "retailer" within the meaning of this Ordinance. A Person who is engaged in the business of selling electricity to others, and who in connection with such business sells the electricity to a purchaser for such purchaser's use and not for the purpose of resale, is a retailer engaged in the business of selling electricity at retail under this Ordinance.

*Sale at Retail* means any sale by a retailer of electricity to a Person for use or consumption, and not for resale. For this purpose, the term "retailer" means any Person engaged in the business of delivering, distributing, supplying and selling electricity.

**Sec. 74-602. Tax imposed.**

(a) Except as otherwise provided by this Ordinance, a tax is imposed on the privilege of using or consuming electricity within the corporate limits of the County which is purchased in a Sale at Retail. The tax rates are as follows:

- (1) for the first 2,000 kilowatt-hours used or consumed in a month: 0.61 cents per kilowatt-hour;
- (2) for the next 48,000 kilowatt-hours used or consumed in a month: 0.40 cents per kilowatt-hour;
- (3) for the next 50,000 kilowatt-hours used or consumed in a month: 0.36 cents per kilowatt-hour;
- (4) for the next 400,000 kilowatt-hours used or consumed in a month: 0.35 cents per kilowatt-hour;

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- (5) for the next 500,000 kilowatt-hours used or consumed in a month: 0.34 cents per kilowatt-hour;
- (6) for the next 2,000,000 kilowatt-hours used or consumed in a month: 0.32 cents per kilowatt-hour;
- (7) for the next 2,000,000 kilowatt-hours used or consumed in a month: 0.315 cents per kilowatt-hour;
- (8) for the next 5,000,000 kilowatt-hours used or consumed in a month: 0.31 cents per kilowatt-hour;
- (9) for the next 10,000,000 kilowatt-hours used or consumed in a month: 0.305 cents per kilowatt-hour; and,
- (10) for all electricity used or consumed in excess of 20,000,000 kilowatt-hours in a month: 0.30 cents per kilowatt-hour;

(b) The ultimate incidence of and liability for payment of the tax is upon the retail purchaser, and nothing in this Ordinance shall be construed to impose a tax on the occupation of distributing, supplying, furnishing, selling or transporting electricity.

(c) The retail purchaser shall pay the tax, measured by kilowatt-hours of electricity delivered to the retail purchaser's premises, by making payment to either:

(1) The Public Utility designated to collect the tax pursuant to this Section of the Ordinance on or before the payment due date of the Public Utility's bill first reflecting the tax; or,

(2) Directly to the Department on or before the fifteenth day of the second month following the month in which the gas is delivered to the retail purchaser, if no Public Utility has been designated to collect the tax pursuant to this Section of the Ordinance or if the gas is delivered by a Person other than a Public Utility so designated.

(d) The tax shall not apply to the use or consumption of gas by:

- (1) A governmental body; or,
- (2) A Public Utility engaged in the business of distributing electricity.

(e) A purchaser who purchases electricity for resale, and therefore does not pay the tax imposed by this Ordinance with respect to the use or consumption of the electricity, but who later uses or consumes part or all of the electricity, shall pay the tax directly to the Department on or before the fifteenth day of the second month following the month in which the gas is used or consumed.

(f) Nothing in this Ordinance shall be construed to impose a tax upon any Person, business or activity which, under the Constitutions of the United States or the State of Illinois, may not be made the subject of taxation by the County.

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(g) The tax imposed by this Ordinance shall apply to all Sales at Retail of electricity commencing on or after January 1, 2008.

(h) Consumer Price Index Adjustments to Tax Imposed

(1) The tax herein imposed shall be adjusted annually by the Director of the Department, according to the Consumer Price Index and CPI Adjustment Formula set forth below, commencing on January 1, 2009 so as to allow the County's tax revenues to simultaneously increase as the cost and expense of operations and services also increase due to inflation.

(2) For purposes of this Section 74-602 (h), whenever any of the following words or terms is used herein they shall have the meaning or construction ascribed to them in this section:

*Base Consumer Price Index* shall mean the Consumer Price Index for the month of January, 2008.

*Base CPI Amount* shall mean the initial tax rate, this "Base CPI Amount" may also be referred to as the "Base Tax."

*Base Tax* see "Base CPI Amount."

*Consumer Price Index or CPI* shall mean the Consumer Price Index for All Urban Consumers, All Items (base index year 1982-84=100) published by the United States Department of Labor, as amended from time to time; provided that if this index no longer exists, the Department shall prescribe the use of a comparable, substitute index.

*CPI* see "Consumer Price Index."

*CPI Adjustment* shall mean the increase to the Base CPI Amount.

(3) The tax herein imposed shall be adjusted annually by the Director of the Department according to the CPI Adjustment Formula, as follows:

The CPI Adjustment shall equal the product of:

a. The Base CPI Amount multiplied by

b. A fraction

i. Whose numerator is the amount by which

A. The Consumer Price Index for the month of January in the applicable calendar year exceeds

B. The Base Consumer Price Index and

ii. Whose denominator is the Base Consumer Price Index

The CPI Adjustment Formula is set forth in the following equation:

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$$\text{CPI Adjustment} = \frac{\text{Base CPI Amount} \times \text{CPI for month of Jan. of current calendar year - the Base Consumer Price Index}}{\text{Base Consumer Price Index}}$$

**Sec. 74-603. Collection of tax.**

(a) The Director is authorized to enter into a contract for collection of the tax imposed by this chapter with any Public Utility or reseller of electricity providing electric service in the County. The contract shall include and substantially conform to the following provisions:

(1) The Public Utility or reseller will collect the tax with respect to electricity delivered by it to its customers as an independent contractor;

(2) The Public Utility or reseller will remit collected taxes to the Department no more often than once each month;

(3) The Public Utility or reseller may charge its customers, other than customers who are exempt from payment of this County Electricity Use Tax, an additional charge equal to the sum of 3% of this County Electricity Use Tax to cover costs of keeping records, billing customers, preparing and filing returns, remitting the tax and supplying data to the County upon request. Such additional charge shall be shown separately on the utility bill to each customer;

(4) The Public Utility or reseller will treat partial payments received from a customer as payments made pro rata for each item or charge billed to the customer, including the tax imposed by this Ordinance;

(5) The obligation of the Public Utility or reseller to collect and remit the tax shall not apply to electricity delivered and billed by the Public Utility or reseller prior to a date three months subsequent to the execution of a contract for the collection of the tax herein imposed;

(6) The Public Utility or reseller shall not be liable to the County for taxes herein imposed which are not collected from retail purchasers; all liability for the payment of the taxes herein imposed shall remain that of the retail purchaser; and,

(7) Such other additional terms as the parties may agree upon.

**Sec. 74-604. Resales.**

(a) If a Person, who receives electricity in the County, claims to be a reseller of electricity, that Person shall apply to the Department for a Resale Number. The applicant shall state facts showing why it is not liable for the tax imposed by this Ordinance on any purchases of electricity and shall furnish such additional information as the Department may reasonably require. The County may contract with such Persons to agree to collect the tax herein imposed from its customers.

(b) Upon approval of the application, the Department shall assign a Resale Number to the applicant and shall certify the number to the applicant.

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(c) The Department may cancel the Resale Number of any Person if the Person fails to pay any tax payable herein for electricity used or consumed by the Person, or if the number:

- (1) was obtained through misrepresentation,
- (2) is used to originate or receive natural gas tax-free when such natural gas is not for resale, or
- (3) is no longer necessary because the Person has discontinued engaging in resales.

(d) Receiving electricity in the County shall not be made tax-free on the ground of being a sale for resale unless the Person has an active Resale Number issued by the Department and furnishes that number to the Retailer in connection with certifying to the Retailer that a sale is nontaxable as a sale for resale.

**Sec. 74-605. Books and records.**

(a) Every taxpayer shall keep accurate books and records, including original source documents and books of entry, denoting the activities or transactions that gave rise, or may have given rise, to any tax liability or exemption under this Ordinance. All such books and records shall be kept in the English language and, at all times during business hours of the day, shall be subject to and available for inspection by the Department.

(b) Every Person that delivers electricity within the corporate limits of the County shall, upon request, furnish to the Department the names and addresses of recipients of electricity, and the quantity of kilowatts delivered to said recipients.

**Sec. 74-606. Rules and regulations.**

The Director is authorized to adopt, promulgate and enforce reasonable rules and regulations pertaining to the administration and enforcement of this Ordinance.

**Sec. 74-607. Application of Uniform Revenue Procedures Ordinance.**

(a) Whenever not inconsistent with the provisions of this Ordinance, the provisions of the Cook County Uniform Penalties, Interest and Procedures Ordinance, as amended from time to time and found at Chapter 34, Article III of the Cook County Code of Ordinances, shall apply to and supplement this Ordinance.

(b) For purposes of the tax imposed pursuant to this Ordinance:

(1) A Public Utility or reseller collecting the tax pursuant to Section 74-603 of this Ordinance shall not be a "tax collector" within the meaning of the Cook County Uniform Penalties, Interest and Procedures Ordinance; and,

(2) A taxpayer who pays the tax to a Public Utility or reseller designated to collect the tax pursuant to Section 74-602 of this Ordinance shall be deemed to have paid the tax "directly to the Department" within the meaning of Section 34-72 of the Cook County Uniform Penalties, Interest and

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Procedures Ordinance (which authorizes a taxpayer who has paid a tax in error to claim a credit or refund).

(c) A taxpayer who is late in paying the tax imposed by this Ordinance, regardless of whether the tax is paid directly to the Department or the Public Utility or reseller, shall be subject to the late payment penalty and interest provisions imposed by Section 34-81 of the Cook County Uniform Penalties, Interest and Procedures Ordinance.

(d) The Department shall be responsible for billing and collecting any penalty or interest imposed under the Cook County Uniform Penalties, Interest and Procedures Ordinance.

**Sec. 74-608. Severability.**

If any provision of this Ordinance, or application thereof to any Person or circumstances, is held unconstitutional or otherwise invalid, such invalidity shall not affect any other provision or application of this Ordinance which can be given effect without the invalid application of this Ordinance; such unconstitutional or otherwise invalid provision is severable, unless otherwise provided by this Ordinance. In particular, but without limitation, each provision creating an exception to or an exemption or exclusion from the imposition of the tax is severable.

**Effective date:** This Ordinance shall be effective upon its passage.

**Commissioner Maldonado moved the approval of an amendment to exempt senior citizens to the Proposed Substitute Ordinance (Communication Number 289099). The motion died for lack of a second.**

Chairman Daley asked the Secretary to the Board to call upon the registered public speakers, in accordance with Cook County Code, Sec. 2-108(dd):

1. Ann Wilson – Director, Women Construction Owners and Executives
2. Michael Mini – Director of Government Affairs, Chicagoland Chamber of Commerce. Written statement also distributed
3. Mark Biel – Executive Director, Chemical Industry Council of Illinois. Written statement also distributed
4. Richard David, M.D. – Physician, Stroger Hospital of Cook County
5. Marc Gordon – President & CEO, Illinois Hotel and Lodging Association. Written statement also distributed
6. Patrick Doerr – Managing Director, Chicago Hospitality Association
7. Stanley Kaminski – Representative, Innophos
8. David Vite – President/CEO, Illinois Retail Merchants Association
9. Jim Monk – President, Illinois Energy Association
10. David Kolata – Executive Director, Citizens Utility Board
11. George Blakemore – Concerned Citizen
12. Evan Williams – Vice President of External Relations, MCA Chicago. Written statement also distributed
13. Mike Slinkman – President, SKS Properties

Commissioner Peraica reiterated his concerns related to the constitutionality of the Proposed Substitute Ordinance for Communication Number 289099.

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**Commissioner Beavers, seconded by Commissioner Butler, moved that the Substitute Ordinance (Communication Number 289099) be approved and adopted. Commissioner Peraica called for a Roll Call, the vote of yeas and nays being as follows:**

**ROLL CALL ON MOTION TO APPROVE THE  
SUBSTITUTE ORDINANCE (COMMUNICATION NUMBER 289099)**

Yea: Commissioners Beavers and Butler (2)

Nay: Commissioners Claypool, Gorman, Goslin, Maldonado, Moreno, Murphy, Peraica, Quigley, Schneider, Silvestri, Vice Chairman Sims, Steele, Suffredin and Chairman Daley (14)

Absent: Commissioner Collins (1)

**The motion to approve the Substitute Ordinance (Communication Number 289099) FAILED.**

290559 AMENDMENT TO THE MOTOR VEHICLE WEIGHT TAX ORDINANCE (PROPOSED ORDINANCE AMENDMENT). Submitting a Proposed Ordinance Amendment sponsored by Roberto Maldonado, County Commissioner.

The following is a synopsis of the Proposed Ordinance Amendment:

**PROPOSED ORDINANCE AMENDMENT**

**MOTOR VEHICLE WEIGHT TAX**

**BE IT ORDAINED**, by the Cook County Board of Commissioners that Chapter 74, Taxation, Article VI, Sec. 74-230 through 74-240, of the Cook County Code are hereby amended as follows:

**ARTICLE VI. SALES OF NEW MOTOR VEHICLES MOTOR VEHICLE WEIGHT TAX**

**Sec. 74-230. Short title.**

This article shall be known and may be cited as the Cook County ~~New Motor Vehicle and Trailer Excise~~ Motor Vehicle Weight Tax Ordinance.

**Sec. 74-231. Definitions.**

**Sec. 74-232. Tax.**

**Sec. 74-233. Exceptions.**

**Sec. 74-234. Dealer registration.**

**Sec. 74-235. Penalties.**

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**Sec. 74-236. Additional to other taxes.**

**Sec. 74-237. Rule making.**

**Sec. 74-238. Penalties.**

**Sec. 74-239. Transmittal of excess tax collections.**

**Sec. 74-240. Effective Date.**

This Ordinance amendment shall take effect on February 1, 2008.

\* Referred to the Committee on Finance on 11/20/07.

Commissioner Maldonado moved the approval of the Proposed Ordinance Amendment (Communication Number 290559). The motion died for lack of a second.

290560 AMENDMENT TO THE COUNTY USE TAX ORDINANCE (PROPOSED ORDINANCE AMENDMENT). Submitting a Proposed Ordinance Amendment sponsored by Roberto Maldonado, County Commissioner.

The following is a synopsis of the Proposed Ordinance Amendment:

**PROPOSED ORDINANCE AMENDMENT**

**USE TAX**

**BE IT ORDAINED**, by the Cook County Board of Commissioners that Chapter 74, Taxation, Article VII, Sec. 74-270 through 74-284, of the Cook County Code are hereby amended as follows:

**ARTICLE VII. USE TAX**

**Sec. 74-270. Short title.**

This article shall be known and may be cited as the Cook County Home Rule County Use Tax Ordinance.

**Sec. 74-271. Definitions.**

**Sec. 74-272. Tax imposed.**

**Sec. 74-273. Transactions not subject to tax.**

**Sec. 74-274. Retailer registration; security.**

**Sec. 74-275. Filing of returns.**

**Sec. 74-276. Resellers of tangible personal property.**

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**Sec. 74-277. Purchaser paying tax directly to department.**

**Sec. 74-278. Interest and penalties.**

**Sec. 74-279. Duty of department to collect.**

**Sec. 74-280. Books and records to be kept.**

**Sec. 74-281. Tax additional.**

**Sec. 74-282. Rule making.**

**Sec. 74-283. Transmittal of excess tax collections.**

**Sec. 74-284. Effective date.**

This Ordinance amendment shall take effect February 1, 2008.

\* Referred to the Committee on Finance on 11/20/07.

Commissioner Maldonado moved the approval of the Proposed Ordinance Amendment (Communication Number 290560). The motion died for lack of a second.

290561 AMENDMENT TO THE VEHICLE FUEL TAX ORDINANCE (PROPOSED ORDINANCE AMENDMENT). Submitting a Proposed Ordinance Amendment sponsored by Roberto Maldonado and Deborah Sims, County Commissioners.

The following is a synopsis of the Proposed Ordinance Amendment:

**PROPOSED ORDINANCE AMENDMENT**

**VEHICLE FUEL TAX**

**BE IT ORDAINED**, by the Cook County Board of Commissioners that Chapter 74, Taxation, Article XII, Sec. 74-470 through 74-480, of the Cook County Code are hereby amended as follows:

**ARTICLE XII. GAS VEHICLE FUEL TAX**

**Sec. 74-470. Short title.**

This article shall be known and may be cited as the "Cook County Retail Sale of Gasoline and Diesel Vehicle Fuel Tax Ordinance" and the tax imposed herein shall be known and cited as the "Cook County Vehicle Fuel Tax".

**Sec. 74-471. Definitions.**

**Sec. 74-472. Tax imposed.**

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**Sec. 74-473. Tax-free sales.**

**Sec. 74-474. Registration of distributors and suppliers.**

**Sec. 74-475. Rule making.**

**Sec. 74-476. Interest and Ppenalties.**

**Sec. 74-477. Tax in addition to other taxes.**

**Sec. 74-478. Municipality and township tax rebate.**

**Sec. 74-479. Transmittal of excess tax collections.**

**Sec. 74-480. Effective date.**

This Ordinance amendment shall take effect on February 1, 2008

\* Referred to the Committee on Finance on 11/20/07.

Commissioner Maldonado moved the approval of the Proposed Ordinance Amendment (Communication Number 290561). The motion died for lack of a second.

290562      ORDINANCE REGARDING ON PREMISES CONSUMPTION OF ALCOHOLIC BEVERAGE TAX (PROPOSED ORDINANCE). Submitting a Proposed Ordinance sponsored by Roberto Maldonado and Deborah Sims, County Commissioners.

The following is a synopsis of the Proposed Ordinance:

PROPOSED ORDINANCE

**ON PREMISES CONSUMPTION OF ALCOHOLIC BEVERAGE TAX**

**BE IT ORDAINED**, by Cook County Board of Commissioners that Chapter 74 Taxation, Article XVIII, Sec. 74-720 through 74-730, of the Cook County Code is hereby enacted as follows:

**ARTICLE XVIII. ON PREMISES CONSUMPTION OF ALCOHOLIC BEVERAGE TAX**

**Sec. 74-720. Title.**

This Ordinance shall be known and may be cited as the "Cook County On Premises Consumption of Alcoholic Beverage Tax Ordinance". The tax herein imposed is in addition to all other taxes imposed by the County of Cook, the State of Illinois or any municipal corporation or political subdivision thereof.

**Sec. 74-721. Definitions.**

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**Sec. 74-722. Tax imposed.**

**Sec. 74-723. Collection of tax by retailer.**

**Sec. 74-724. Books and records.**

**Sec. 74-725. Registration of owners and operators.**

**Sec. 74-726. Rule making.**

**Sec. 74-727. Interest and penalties.**

**Sec. 74-728. Transmittal of excess tax collections.**

**Sec. 74-729. Confidentiality.**

**Sec. 74-730. Effective Date.**

This Ordinance shall take effect on March 1, 2008.

\* Referred to the Committee on Finance on 11/20/07.

**Commissioner Maldonado moved the approval of the Proposed Ordinance (Communication Number 290562). The motion died for lack of a second.**

290563      ORDINANCE REGARDING COOK COUNTY HOTEL ACCOMMODATIONS TAX (PROPOSED ORDINANCE). Submitting a Proposed Ordinance sponsored by Roberto Maldonado and Deborah Sims, County Commissioners.

The following is a synopsis of the Proposed Ordinance:

**PROPOSED ORDINANCE**

**COOK COUNTY HOTEL ACCOMMODATIONS TAX**

**BE IT ORDAINED**, by the Cook County Board of Commissioners that Chapter 74 Taxation, Article XVII, Sec. 74-680 through 74-692, of the Cook County Code are hereby enacted as follows:

**ARTICLE XVII. HOTEL ACCOMMODATIONS TAX**

**Sec. 74-680. Title.**

This Ordinance shall be known and may be cited as the "Cook County Hotel Accommodations Tax Ordinance". The tax herein imposed is in addition to all other taxes imposed by the County of Cook, the State of Illinois or any municipal corporation or political subdivision thereof.

**Sec. 74-681. Definitions.**

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**Sec. 74-682. Tax imposed.**

**Sec. 74-683. Tax to be borne by tenant.**

**Sec. 74-684. Hotel to secure tax from tenant.**

**Sec. 74-685. Registration of owners and operators; filing and remittance.**

**Sec. 74-686. Books and Records.**

**Sec. 74-687. Rule making.**

**Sec. 74-688. Interest and penalties.**

**Sec. 74-689. Transmittal of excess tax collections.**

**Sec. 74-690. Confidentiality.**

**Sec. 74-691. Tax to be paid into Cook County treasury.**

**Sec. 74-692. Effective Date.**

This Ordinance shall take effect on February 1, 2008.

\* Referred to the Committee on Finance on 11/20/07.

**Commissioner Maldonado moved the approval of the Proposed Ordinance (Communication Number 290563). The motion died for lack of a second.**

A lengthy discussion ensued related to the ongoing Fiscal Year 2008 Budget deliberations. (See transcript attached hereto and made a part of this report.)

Chairman Daley noted that there had been an interest expressed by members to bring in the elected officials of Cook County and bureau chiefs/department heads under the President to further review the proposed budget recommendations for their departments. He indicated that if it was the will of the Committee to do so, he would call a meeting for such purpose.

After the members were provided with a report which listed Fiscal Years 2006 and 2007 appropriations by department, highlighting the percent change from year to year, Commissioner Gorman requested a more detailed breakdown of the reductions made by Commissioners to their individual office budgets; Commissioner Schneider requested a more detailed breakdown of reductions made by business unit.

Jarese Wilson, Director of the Department of Budget and Management Services, responded that she would provide the information to the Committee.

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Recognizing the lack of new revenue, Commissioner Silvestri, seconded by Commissioner Goslin, moved to direct all separately elected officials and bureaus and agencies under the President to prepare and submit a 10% budget reduction contingency plan, exempting the Sheriff's Department of Corrections and the Juvenile Temporary Detention Center, and reducing the plan to 3% for the Treasurer's Office and 5% for the Recorder of Deeds' Office. Each separately elected official and office shall also submit revenue enhancement plans to increase revenues and such plans shall be credited towards the individual office's proposed reduction. The plans shall be submitted to the Director of the Department of Budget and Management Services and the Office of the Chief Financial Officer on or before Monday, December 17, 2007.

Commissioner Butler, seconded by Commissioner Murphy, moved to amend the main motion to exempt the Bureau of Health Services from submitting a 10% budget reduction contingency plan. The motion to amend carried.

Having voted on the prevailing side, Commissioner Murphy, seconded by Commissioner Claypool, moved to reconsider the vote by which the amendment to exempt the Bureau of Health Services from submitting a 10% budget reduction contingency plan was approved. The motion to reconsider carried. Vice Chairman Sims and Commissioners Beavers, Butler and Maldonado voted no.

Commissioner Murphy, seconded by Commissioner Suffredin, moved to amend the main motion by removing all exemptions. Commissioner Gorman called for a Roll Call, the vote of yeas and nays being as follows:

**ROLL CALL ON MOTION TO REMOVE ALL EXEMPTIONS**

Yea: Commissioners Beavers, Claypool, Gorman, Goslin, Murphy, Quigley, Schneider, Silvestri, Steele, Suffredin and Chairman Daley (11)

Nay: Vice Chairman Sims, Commissioners Butler and Maldonado (3)

Absent: Commissioner Collins, Moreno and Peraica (3)

The motion to amend CARRIED.

The Committee returned to the main motion made by Commissioner Silvestri, seconded by Commissioner Goslin, as amended, which recognizing the lack of new revenue, directs all separately elected officials and bureaus and agencies under the President to prepare and submit a 10% budget reduction contingency plan, ~~exempting the Sheriff's Department of Corrections and the Juvenile Temporary Detention Center, and reducing the plan to 3% for the Treasurer's Office and 5% for the Recorder of Deeds' Office~~. Each separately elected official and office shall also submit revenue enhancement plans to increase revenues and such plans shall be credited towards the individual office's proposed reduction. The plans shall be submitted to the Director of the Department of Budget and Management Services and the Office of the Chief Financial Officer on or before Monday, December 17, 2007. Commissioner Gorman called for a Roll Call, the vote of yeas and nays being as follows:

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**ROLL CALL ON MOTION TO APPROVE AS AMENDED**

Yea: Commissioners Beavers, Claypool, Gorman, Goslin, Murphy, Quigley, Schneider, Silvestri, Steele, Suffredin and Chairman Daley (11)

Nay: Vice Chairman Sims, Commissioners Butler and Maldonado (3)

Absent: Commissioner Collins, Moreno and Peraica (3)

**The motion to approve as amended CARRIED.**

Chairman Daley stated that a meeting to discuss the plans submitted by the separately elected officials and bureaus and agencies under the President was expected to be scheduled for Wednesday, December 19, 2007.

**Commissioner Silvestri, seconded by Commissioner Steele, moved to adjourn the meeting. The motion carried and the meeting was adjourned.**

**YOUR COMMITTEE RECOMMENDS THE FOLLOWING ACTION  
WITH REGARD TO THE MATTERS NAMED HEREIN:**

Communication Number 289098	Substitute Ordinance Not Recommended for Approval
Communication Number 289099	Substitute Ordinance Not Recommended for Approval
Communication Number 290559	Not Recommended for Approval
Communication Number 290560	Not Recommended for Approval
Communication Number 290561	Not Recommended for Approval
Communication Number 290562	Not Recommended for Approval
Communication Number 290563	Not Recommended for Approval

Respectfully submitted,  
Committee on Finance

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John P. Daley, Chairman

Attest:

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Matthew B. DeLeon, Secretary

The transcript for this meeting is available in the Office of the Secretary to the Board, 118 North Clark Street, Room 567, Chicago, IL 60602.